

# **SOUTH FLORIDA WATER MANAGEMENT DISTRICT**

## **Nonmajor Governmental Funds**

### **Special Revenue Funds**

Special Revenue Funds are maintained to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

#### **Big Cypress Basin SR Fund**

Accounts for the normal operating expenditures of the Big Cypress Basin, an area covering all or part of two counties in Southwest Florida. Funding is provided by a .278 mill tax levy and interest earnings.

#### **Save Our Rivers SR Fund**

Accounts for expenditures made to manage and restore sensitive water resource lands within the District. Funding is provided by (1) a portion of documentary stamp tax revenues appropriated and allocated in the District's name and deposited in the Florida Water Management Lands Trust Fund administered by the State of Florida, (2) regulatory fines, and (3) interest earnings.

#### **Aquatic Plant Control Fund**

Accounts for expenditures made for aquatic plant control in the Kissimmee River and Upper Chain of Lakes. Funding is provided by the Florida Department of Environmental Protection.

#### **Wetlands Mitigation Fund**

Accounts for expenditures to create new wetlands or improve alternative existing wetlands due to the destruction of designated wetlands. Funding is provided by private and other governmental contributions as part of the required permit.

#### **Indian River Lagoon Restoration Fund**

Accounts for expenditures to enhance the environmental and scenic value of surface waters in the Indian River Lagoon. Funding is provided by sales of Indian River Lagoon license plates.

#### **Everglades Contributions Fund**

Accounts for expenditures made for Everglades Restoration. Funding is provided by private contributors.

#### **External Grants Fund**

Accounts for revenues and expenditures related to grants received primarily for research purposes. This separate fund facilitates the detailed tracking of expenditures and/or cost share contributions.

#### **Alternative Water Supply Fund**

Accounts for expenditures associated with the development of alternate water supply facilities including aquifer storage and recovery and wastewater reuse technologies. Funding is provided by operating transfers from the General Fund.

# **SOUTH FLORIDA WATER MANAGEMENT DISTRICT**

## **Nonmajor Governmental Funds**

### **Special Revenue Funds (continued)**

#### **Stormwater Treatment Areas Operations and Maintenance Fund**

Accounts for expenditures made for the operations and maintenance of the Stormwater Treatment Areas (STAs) as required by the Everglades Forever Act. Funding is provided by operating transfers from the District's Everglades Trust Fund.

#### **Everglades Restoration Fund**

Accounts for expenditures made for research and monitoring activities in the Stormwater Treatment Areas. Funding is provided by operating transfers from the General Fund and the Okeechobee Basin SR Fund.

#### **Lake Belt Mitigation Fund**

Accounts for revenues and expenditures associated with Chapter 373.4249(2), Florida Statutes, which requires mitigation from impacts resulting from rock mining in the Lake Belt area of Miami-Dade county.

#### **Everglades License Plate Fund**

Accounts for expenditures for the conservation and protection of the natural resources and abatement of water pollution in the Everglades. Funding is provided by proceeds from Everglades License Plate sales.

## **Capital Projects Funds**

Capital Projects Funds are maintained to account for financial resources to be used for the acquisition or construction of major capital facilities.

#### **District Fund**

Accounts for capital expenditures on projects associated with district-wide functions. Funding is provided through transfers from the General Fund.

#### **Okeechobee Basin CP Fund**

Accounts for capital expenditures on projects benefiting the Basin. Funding is provided through transfers from the Okeechobee Basin SR Fund.

#### **Big Cypress Basin CP Fund**

Accounts for capital expenditures on projects benefiting the Basin. Funding is provided through transfers from the Big Cypress Basin SR Fund.

#### **Federal Emergency Management Agency Fund**

Accounts for capital expenditures on projects funded by the Federal Emergency Management Agency.

# **SOUTH FLORIDA WATER MANAGEMENT DISTRICT**

## **Nonmajor Governmental Funds**

### **Capital Projects Funds (continued)**

#### **Florida Bay Fund**

Accounts for capital expenditures associated with restoring a more natural quantity, distribution, and timing of water flows to Florida Bay.

#### **Critical Restoration Projects Fund**

Accounts for expenditures associated with the Critical Restoration Projects included in the Central and Southern Florida Comprehensive Review Study (C&SF Restudy). Implementation of these projects was expedited under the Section 528 (e) authority included in the Water Resources Development Act of 1996, and for which Project Cooperation Agreements were signed in January 2000. Funding is provided by operating transfers from the Okeechobee Basin SR Fund.

#### **Save Our Everglades Fund**

Accounts for revenues and expenditures associated with Florida State House Bill 221, which provides funding for the Comprehensive Everglades Restoration Plan from the State Save Our Everglades Trust Fund.

### **Permanent Fund**

The Permanent Fund is used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the District's programs.

#### **Wetlands Mitigation Permanent Fund**

Accounts for the long-term maintenance portion of fees collected from private businesses and other governmental agencies as a condition for issuing wetlands mitigation permits. Interest earned on these fees is used to pay for the costs associated with long-term maintenance of lands purchased pursuant to the District's wetlands mitigation program.

## SOUTH FLORIDA WATER MANAGEMENT DISTRICT

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2001

SPECIAL REVENUE FUNDS

	BIG CYPRESS BASIN SR	SAVE OUR RIVERS SR	AQUATIC PLANT CONTROL	WETLANDS MITIGATION
<u>ASSETS</u>				
Cash and Investments	\$10,319,811	\$ -	\$ -	\$14,290,483
Accounts Receivable	-	115,734	-	-
Due From Other Governments	170,672	1,178,449	188,759	52,514
Inventory	31,855	-	-	-
<b>TOTAL ASSETS</b>	<b>\$10,522,338</b>	<b>\$1,294,183</b>	<b>\$188,759</b>	<b>\$14,342,997</b>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>LIABILITIES</u>				
Accounts Payable	\$165,531	\$272,816	\$4,604	\$114,168
Due To Other Funds	-	312,740	184,155	-
Deferred Revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>165,531</b>	<b>585,556</b>	<b>188,759</b>	<b>114,168</b>
<u>FUND BALANCES</u>				
Reserved for:				
Encumbrances	1,106,509	1,466,499	-	491,042
Acquisition of Land	-	-	-	4,208,016
Enhancement of Land	-	-	-	6,518,205
Long-term Management of Land	-	578,818	-	-
Unreserved				
Designated for:				
Subsequent Expenditures	613,933	-	-	-
Economic Stabilization	353,000	-	-	-
Comprehensive Everglades Restoration Program (CERP)	-	-	-	-
Future Big Cypress Basin Capital Projects	2,000,000	-	-	-
Undesignated	6,283,365	(1,336,690)	-	3,011,566
<b>TOTAL FUND BALANCE</b>	<b>10,356,807</b>	<b>708,627</b>	<b>-</b>	<b>14,228,829</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$10,522,338</b>	<b>\$1,294,183</b>	<b>\$188,759</b>	<b>\$14,342,997</b>

## SPECIAL REVENUE FUNDS

INDIAN RIVER LAGOON RESTORATION	EVERGLADES CONTRIBUTIONS	EXTERNAL GRANTS	ALTERNATIVE WATER SUPPLY	STORMWATER TREATMENT AREAS OPERATIONS & MAINTENANCE
\$443,681	\$37,056	\$ -	\$3,705,010	\$1,725,994
-	-	-	-	-
-	-	934,656	-	-
-	-	-	-	-
<u>\$443,681</u>	<u>\$37,056</u>	<u>\$934,656</u>	<u>\$3,705,010</u>	<u>\$1,725,994</u>
\$3,700	\$ -	\$265,134	\$ -	\$227,473
-	-	606,542	-	-
-	-	-	-	-
<u>3,700</u>	<u>-</u>	<u>871,676</u>	<u>-</u>	<u>227,473</u>
318,022	-	804,139	3,600,000	198,849
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	105,010	1,299,672
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>121,959</u>	<u>37,056</u>	<u>(741,159)</u>	<u>-</u>	<u>-</u>
<u>439,981</u>	<u>37,056</u>	<u>62,980</u>	<u>3,705,010</u>	<u>1,498,521</u>
<u>\$443,681</u>	<u>\$37,056</u>	<u>\$934,656</u>	<u>\$3,705,010</u>	<u>\$1,725,994</u>

## SOUTH FLORIDA WATER MANAGEMENT DISTRICT

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
SEPTEMBER 30, 2001

SPECIAL REVENUE FUNDS (CONTINUED)

	EVERGLADES RESTORATION	LAKE BELT MITIGATION	EVERGLADES LICENSE PLATE	TOTAL
<u>ASSETS</u>				
Cash and Investments	\$7,190,816	\$4,221,732	\$173,330	\$42,107,913
Accounts Receivable	-	-	-	115,734
Due From Other Governments	332,726	-	-	2,857,776
Inventory	-	-	-	31,855
TOTAL ASSETS	<u>\$7,523,542</u>	<u>\$4,221,732</u>	<u>\$173,330</u>	<u>\$45,113,278</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>LIABILITIES</u>				
Accounts Payable	\$949,994	\$ -	\$ -	\$2,003,420
Due To Other Funds	-	-	-	1,103,437
Deferred Revenue	-	-	-	-
TOTAL LIABILITIES	<u>949,994</u>	<u>-</u>	<u>-</u>	<u>3,106,857</u>
<u>FUND BALANCES</u>				
Reserved for:				
Encumbrances	5,971,489	-	4,000	13,960,549
Acquisition of Land	-	-	-	4,208,016
Enhancement of Land	-	-	-	6,518,205
Long-term Management of Land	-	-	-	578,818
Unreserved				
Designated for:				
Subsequent Expenditures	569,333	-	-	2,587,948
Economic Stabilization	-	-	-	353,000
Comprehensive Everglades Restoration Program (CERP)	-	-	-	-
Future Big Cypress Basin Capital Projects	-	-	-	2,000,000
Undesignated	32,726	4,221,732	169,330	11,799,885
TOTAL FUND BALANCE	<u>6,573,548</u>	<u>4,221,732</u>	<u>173,330</u>	<u>42,006,421</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$7,523,542</u>	<u>\$4,221,732</u>	<u>\$173,330</u>	<u>\$45,113,278</u>

## CAPITAL PROJECTS FUNDS

DISTRICT	OKEECHOBEE BASIN CP	BIG CYPRESS BASIN CP	FEDERAL EMERGENCY MANAGEMENT AGENCY	FLORIDA BAY
\$6,347,317	\$4,752,157	\$7,790,798	\$1,012,525	\$3,823,138
-	-	-	-	-
-	-	-	2,021,820	205,901
-	-	-	-	-
<u>\$6,347,317</u>	<u>\$4,752,157</u>	<u>\$7,790,798</u>	<u>\$3,034,345</u>	<u>\$4,029,039</u>
\$1,219,282	\$810,381	\$ -	\$846,124	\$173,234
-	-	-	-	-
-	-	-	2,021,820	-
<u>1,219,282</u>	<u>810,381</u>	<u>-</u>	<u>2,867,944</u>	<u>173,234</u>
14,128,035	3,941,776	2,113,851	2,799,803	699,876
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	5,648,373	-	575,490
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>(9,000,000)</u>	<u>-</u>	<u>28,574</u>	<u>(2,633,402)</u>	<u>2,580,439</u>
<u>5,128,035</u>	<u>3,941,776</u>	<u>7,790,798</u>	<u>166,401</u>	<u>3,855,805</u>
<u>\$6,347,317</u>	<u>\$4,752,157</u>	<u>\$7,790,798</u>	<u>\$3,034,345</u>	<u>\$4,029,039</u>

## SOUTH FLORIDA WATER MANAGEMENT DISTRICT

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
SEPTEMBER 30, 2001

	CAPITAL PROJECTS FUNDS (CONTINUED)			PERMANENT FUND
	CRITICAL RESTORATION PROJECTS	SAVE OUR EVERGLADES	TOTAL	WETLANDS MITIGATION
<u>ASSETS</u>				
Cash and Investments	\$21,941,477	\$ -	\$45,667,412	\$5,216,122
Accounts Receivable	-	-	-	-
Due From Other Governments	-	-	2,227,721	5,835
Inventory	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$21,941,477</b>	<b>\$ -</b>	<b>\$47,895,133</b>	<b>\$5,221,957</b>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>LIABILITIES</u>				
Accounts Payable	\$926,928	\$255,863	\$4,231,812	\$ -
Due To Other Funds	-	17,790	17,790	-
Deferred Revenue	-	-	2,021,820	-
<b>TOTAL LIABILITIES</b>	<b>926,928</b>	<b>273,653</b>	<b>6,271,422</b>	<b>-</b>
<u>FUND BALANCES</u>				
Reserved for:				
Encumbrances	2,280,508	271,216	26,235,065	-
Acquisition of Land	-	-	-	-
Enhancement of Land	-	-	-	-
Long-term Management of Land	-	-	-	4,991,289
Unreserved				
Designated for:				
Subsequent Expenditures	9,482,827	-	15,706,690	-
Economic Stabilization	-	-	-	-
Comprehensive Everglades Restoration Program (CERP)	9,000,000	-	9,000,000	-
Future Big Cypress Basin Capital Projects	-	-	-	-
Undesignated	251,214	(544,869)	(9,318,044)	230,668
<b>TOTAL FUND BALANCE</b>	<b>21,014,549</b>	<b>(273,653)</b>	<b>41,623,711</b>	<b>5,221,957</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$21,941,477</b>	<b>\$ -</b>	<b>\$47,895,133</b>	<b>\$5,221,957</b>



TOTAL  
NONMAJOR  
GOVERNMENTAL  
FUNDS

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\$92,991,447

115,734

5,091,332

31,855

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\$98,230,368

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\$6,235,232

1,121,227

2,021,820

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9,378,279

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40,195,614

4,208,016

6,518,205

5,570,107

18,294,638

353,000

9,000,000

2,000,000

2,712,509

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88,852,089

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\$98,230,368

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## SOUTH FLORIDA WATER MANAGEMENT DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001

	SPECIAL REVENUE FUNDS			
	BIG CYPRESS BASIN SR	SAVE OUR RIVERS SR	AQUATIC PLANT CONTROL	WETLANDS MITIGATION
REVENUES				
Ad Valorem Property Taxes	\$7,470,552	\$ -	\$ -	\$ -
Intergovernmental	136,035	6,407,835	8,223,362	164,582
Interest	656,406	164	-	896,762
Licenses, Permits and Fees	13,525	-	-	4,092,316
Sale of District Property	-	61,341	-	-
Leases	-	567,111	-	-
Other	763	19,381	4,009	4,137
Total Revenues	8,277,281	7,055,832	8,227,371	5,157,797
EXPENDITURES				
Current Operating				
General Government	2,357,173	-	-	-
Everglades Restoration	-	180,939	-	3,132
Water Resource Management	268,271	1,883,737	-	2,487,704
Water Resource Operations	32,204	3,391,773	8,010,132	622,377
Corporate Resources	-	1,045	-	-
Capital Outlay	-	-	-	-
Total Expenditures	2,657,648	5,457,494	8,010,132	3,113,213
Revenues In Excess of (Less Than) Expenditures	5,619,633	1,598,338	217,239	2,044,584
OTHER FINANCING SOURCES (USES)				
Transfers In	-	229,000	-	230,921
Transfers Out	-	-	(217,239)	-
Total Other Financing Sources (Uses)	-	229,000	(217,239)	230,921
Net Change in Fund Balances	5,619,633	1,827,338	-	2,275,505
BEGINNING FUND BALANCE, AS RESTATED	4,737,174	(1,118,711)	-	11,953,324
ENDING FUND BALANCE	\$10,356,807	\$708,627	\$ -	\$14,228,829

## SPECIAL REVENUE FUNDS

INDIAN RIVER LAGOON RESTORATION	EVERGLADES CONTRIBUTIONS	EXTERNAL GRANTS	ALTERNATIVE WATER SUPPLY	STORMWATER TREATMENT AREAS OPERATIONS & MAINTENANCE
\$ -	\$ -	\$ -	\$ -	\$ -
199,432	-	1,651,966	-	-
28,073	1,876	38	263,966	27,629
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	1,568	-	987
227,505	1,876	1,653,572	263,966	28,616
-	-	-	-	-
-	-	558,270	-	-
210,658	-	880,594	2,020,874	-
-	-	63,146	-	2,019,465
-	-	305,586	-	-
-	-	-	-	-
210,658	-	1,807,596	2,020,874	2,019,465
16,847	1,876	(154,024)	(1,756,908)	(1,990,849)
-	-	-	600,000	2,192,634
-	-	-	-	-
-	-	-	600,000	2,192,634
16,847	1,876	(154,024)	(1,156,908)	201,785
423,134	35,180	217,004	4,861,918	1,296,736
\$439,981	\$37,056	\$62,980	\$3,705,010	\$1,498,521

## SOUTH FLORIDA WATER MANAGEMENT DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
NONMAJOR GOVERNMENT FUNDS (CONTINUED)  
FOR THE YEAR ENDED SEPTEMBER 30, 2001

	SPECIAL REVENUE FUNDS (CONTINUED)			
	EVERGLADES RESTORATION	LAKE BELT MITIGATION	EVERGLADES LICENSE PLATE	TOTAL
REVENUES				
Ad Valorem Property Taxes	\$ -	\$ -	\$ -	\$7,470,552
Intergovernmental	34,491	2,221,934	161,111	19,200,748
Interest	111,510	173,160	5,435	2,165,019
Licenses, Permits and Fees	-	-	-	4,105,841
Sale of District Property	-	-	-	61,341
Leases	-	-	-	567,111
Other	570	-	-	31,415
Total Revenues	146,571	2,395,094	166,546	33,602,027
EXPENDITURES				
Current Operating				
General Government	-	-	-	2,357,173
Everglades Restoration	3,418,966	-	39,601	4,200,908
Water Resource Management	5,052,127	-	-	12,803,965
Water Resource Operations	887,903	-	-	15,027,000
Corporate Resources	3,492,587	-	-	3,799,218
Capital Outlay	-	-	-	-
Total Expenditures	12,851,583	-	39,601	38,188,264
Revenues In Excess of (Less Than) Expenditures	(12,705,012)	2,395,094	126,945	(4,586,237)
OTHER FINANCING SOURCES (USES)				
Transfers In	12,341,543	-	-	15,594,098
Transfers Out	-	-	-	(217,239)
Total Other Financing Sources (Uses)	12,341,543	-	-	15,376,859
Net Change in Fund Balances	(363,469)	2,395,094	126,945	10,790,622
BEGINNING FUND BALANCE, AS RESTATED	6,937,017	1,826,638	46,385	31,215,799
ENDING FUND BALANCE	\$6,573,548	\$4,221,732	\$173,330	\$42,006,421

## CAPITAL PROJECTS FUNDS

DISTRICT	OKEECHOBEE BASIN CP	BIG CYPRESS BASIN CP	FEDERAL EMERGENCY MANAGEMENT AGENCY	FLORIDA BAY
\$ -	\$ -	\$ -	\$ -	\$ -
-	76,646	198,000	2,222,461	523,529
398,566	146,720	407,537	81,149	232,583
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
844	3,212	-	-	-
399,410	226,578	605,537	2,303,610	756,112
-	-	109,495	-	-
-	-	-	-	213
3,444,667	-	230,000	-	1,287,966
-	304,548	-	40,255	134,582
160,787	1,019	-	58,660	-
8,721,513	4,949,500	283,380	3,076,495	457,640
12,326,967	5,255,067	622,875	3,175,410	1,880,401
(11,927,557)	(5,028,489)	(17,338)	(871,800)	(1,124,289)
3,074,488	5,139,728	-	-	1,000,000
-	-	-	(905,987)	-
3,074,488	5,139,728	-	(905,987)	1,000,000
(8,853,069)	111,239	(17,338)	(1,777,787)	(124,289)
13,981,104	3,830,537	7,808,136	1,944,188	3,980,094
\$5,128,035	\$3,941,776	\$7,790,798	\$166,401	\$3,855,805

## SOUTH FLORIDA WATER MANAGEMENT DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
NONMAJOR GOVERNMENT FUNDS (CONTINUED)  
FOR THE YEAR ENDED SEPTEMBER 30, 2001

	CAPITAL PROJECTS FUNDS (CONTINUED)			PERMANENT FUND
	CRITICAL RESTORATION PROJECTS	SAVE OUR EVERGLADES	TOTAL	WETLANDS MITIGATION
REVENUES				
Ad Valorem Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,653,322	398,433	7,072,391	-
Interest	1,535,787	3,003	2,805,345	289,603
Licenses, Permits and Fees	-	-	-	675,660
Sale of District Property	-	-	-	-
Leases	-	-	-	-
Other	-	-	4,056	-
Total Revenues	5,189,109	401,436	9,881,792	965,263
EXPENDITURES				
Current Operating				
General Government	-	-	109,495	-
Everglades Restoration	18,389	-	18,602	-
Water Resource Management	5,814,048	285,089	11,061,770	-
Water Resource Operations	312	-	479,697	-
Corporate Resources	-	-	220,466	-
Capital Outlay	221	390,000	17,878,749	-
Total Expenditures	5,832,970	675,089	29,768,779	-
Revenues In Excess of (Less Than) Expenditures	(643,861)	(273,653)	(19,886,987)	965,263
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	9,214,216	-
Transfers Out	(2,557,331)	-	(3,463,318)	(230,921)
Total Other Financing Sources (Uses)	(2,557,331)	-	5,750,898	(230,921)
Net Change in Fund Balances	(3,201,192)	(273,653)	(14,136,089)	734,342
BEGINNING FUND BALANCE, AS RESTATED	24,215,741	-	55,759,800	4,487,615
ENDING FUND BALANCE	\$21,014,549	(\$273,653)	\$41,623,711	\$5,221,957

TOTAL  
NONMAJOR  
GOVERNMENTAL  
FUNDS

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\$7,470,552  
26,273,139  
5,259,967  
4,781,501  
61,341  
567,111  
35,471

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44,449,082

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2,466,668  
4,219,510  
23,865,735  
15,506,697  
4,019,684  
17,878,749

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67,957,043

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(23,507,961)

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24,808,314  
(3,911,478)

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20,896,836

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(2,611,125)

91,463,214

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\$88,852,089

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## SOUTH FLORIDA WATER MANAGEMENT DISTRICT

SPECIAL REVENUE FUND  
BIG CYPRESS BASIN SR  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Property Taxes	\$7,448,956	\$7,448,956	\$7,470,552	\$21,596
Intergovernmental	200,000	200,000	136,035	(63,965)
Interest	549,191	549,191	656,406	107,215
Licenses, Permits and Fees	25,000	25,000	13,525	(11,475)
Other	-	-	763	763
Total Revenues	8,223,147	8,223,147	8,277,281	54,134
<u>EXPENDITURES</u>				
<u>General Government</u>				
Big Cypress Basin	3,621,736	3,641,236	2,170,793	1,470,443
Tax Collector and Property Appraiser Fees	200,257	200,257	186,380	13,877
Total General Government	3,821,993	3,841,493	2,357,173	1,484,320
<u>Water Resource Management</u>				
Engineering and Construction	244,105	272,105	268,271	3,834
Total Water Resource Management	244,105	272,105	268,271	3,834
<u>Water Resource Operations</u>				
South Field Operations	11,680	11,680	12,053	(373)
Vegetation and Land Stewardship	37,773	22,773	20,151	2,622
Total Water Resource Operations	49,453	34,453	32,204	2,249
<u>Contingency</u>				
Managerial Reserve	74,490	41,990	-	41,990
Total Expenditures	4,190,041	4,190,041	2,657,648	1,532,393
Revenues In Excess of Expenditures	4,033,106	4,033,106	5,619,633	1,586,527
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers In	-	-	-	-
Transfers Out	(5,919,858)	(5,919,858)	-	5,919,858
Total Other Financing Sources (Uses)	(5,919,858)	(5,919,858)	-	5,919,858



## SOUTH FLORIDA WATER MANAGEMENT DISTRICT

## SPECIAL REVENUE FUND

## BIG CYPRESS BASIN SR

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

## BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<u>EXPENDITURES</u>				
Net Change in Fund Balances	(1,886,752)	(1,886,752)	5,619,633	7,506,385
FUND BALANCE AT BEGINNING OF YEAR	<u>4,737,174</u>	<u>4,737,174</u>	<u>4,737,174</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u><u>\$2,850,422</u></u>	<u><u>\$2,850,422</u></u>	<u><u>\$10,356,807</u></u>	<u><u>\$7,506,385</u></u>

## SOUTH FLORIDA WATER MANAGEMENT DISTRICT

SPECIAL REVENUE FUND  
 SAVE OUR RIVERS SR  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Intergovernmental	\$7,061,250	\$6,812,421	\$6,407,835	(\$404,586)
Interest	-	-	164	164
Sale of District Property	-	-	61,341	61,341
Leases	988,000	988,000	567,111	(420,889)
Other	-	-	19,381	19,381
Total Revenues	8,049,250	7,800,421	7,055,832	(744,589)
<u>EXPENDITURES</u>				
<u>Everglades Restoration</u>				
Restoration Program	-	190,000	180,939	9,061
Total Everglades Restoration	-	190,000	180,939	9,061
<u>Water Resource Management</u>				
Watershed Management	143,175	143,175	45,790	97,385
Engineering and Construction	1,475,504	1,475,504	599,902	875,602
Service Centers	2,366,509	2,366,509	1,238,045	1,128,464
Total Water Resource Management	3,985,188	3,985,188	1,883,737	2,101,451
<u>Water Resource Operations</u>				
Water Resource Operations Staff	7,070	7,070	564	6,506
Technical Services	103,820	103,820	95,404	8,416
North Field Operations	154,876	154,876	88,178	66,698
Central Field Operations	5,020	5,020	-	5,020
South Field Operations	1,000	1,000	-	1,000
Vegetation and Land Stewardship	4,559,655	4,369,655	3,207,627	1,162,028
Total Water Resource Operations	4,831,441	4,641,441	3,391,773	1,249,668
<u>Corporate Resources</u>				
Finance and Administration	5,000	5,000	1,045	3,955
Information Technology	93,081	93,081	-	93,081
Total Corporate Resources	98,081	98,081	1,045	97,036
Total Expenditures	8,914,710	8,914,710	5,457,494	3,457,216
Revenues In Excess of (Less Than) Expenditures	(865,460)	(1,114,289)	1,598,338	2,712,627

## SOUTH FLORIDA WATER MANAGEMENT DISTRICT

## SPECIAL REVENUE FUND

## SAVE OUR RIVERS SR

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

## BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	229,000	229,000	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	229,000	229,000	-
Net Change in Fund Balances	(865,460)	(885,289)	1,827,338	2,712,627
FUND BALANCE AT BEGINNING OF YEAR, AS RESTATED	(1,118,711)	(1,118,711)	(1,118,711)	-
FUND BALANCE AT END OF YEAR	(\$1,984,171)	(\$2,004,000)	\$708,627	\$2,712,627

# SOUTH FLORIDA WATER MANAGEMENT DISTRICT

## SPECIAL REVENUE FUND AQUATIC PLANT CONTROL SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Intergovernmental	\$8,575,347	\$9,075,347	\$8,223,362	(\$851,985)
Other	-	-	4,009	4,009
Total Revenues	8,575,347	9,075,347	8,227,371	(847,976)
<u>EXPENDITURES</u>				
<u>Water Resource Operations</u>				
North Field Operations	5,850,870	6,695,670	6,656,247	39,423
Vegetation and Land Stewardship	1,620,000	1,775,010	1,353,885	421,125
Total Water Resource Operations	7,470,870	8,470,680	8,010,132	460,548
<u>Contingency</u>				
Managerial Reserve	774,477	274,667	-	274,667
Total Expenditures	8,245,347	8,745,347	8,010,132	460,548
Revenues In Excess of (Less Than) Expenditures	330,000	330,000	217,239	(387,428)
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers In	-	-	-	-
Transfers Out	(330,000)	(330,000)	(217,239)	112,761
Total Other Financing Sources (Uses)	(330,000)	(330,000)	(217,239)	112,761
Net Change in Fund Balances	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	-	-	-	-
FUND BALANCE AT END OF YEAR	\$ -	\$ -	\$ -	\$ -

# SOUTH FLORIDA WATER MANAGEMENT DISTRICT

## SPECIAL REVENUE FUND WETLANDS MITIGATION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<b><u>REVENUES</u></b>				
Intergovernmental	\$6,826,850	\$6,826,850	\$164,582	(\$6,662,268)
Interest	-	-	896,762	896,762
Licenses, Permits and Fees	1,012,598	686,448	4,092,316	3,405,868
Other	-	-	4,137	4,137
Total Revenues	7,839,448	7,513,298	5,157,797	(2,355,501)
<b><u>EXPENDITURES</u></b>				
<b><u>Everglades Restoration</u></b>				
Land Acquisition	-	6,000	3,132	2,868
Total Everglades Restoration	-	6,000	3,132	2,868
<b><u>Water Resource Management</u></b>				
Engineering and Construction	7,494,415	7,505,415	2,327,072	5,178,343
Service Centers	374,554	368,554	160,632	207,922
Total Water Resource Management	7,868,969	7,873,969	2,487,704	5,386,265
<b><u>Water Resource Operations</u></b>				
Vegetation and Land Stewardship	1,380,210	1,369,210	622,377	746,833
Total Water Resource Operations	1,380,210	1,369,210	622,377	746,833
Total Expenditures	9,249,179	9,249,179	3,113,213	6,135,966
Revenues In Excess of (Less Than) Expenditures	(1,409,731)	(1,735,881)	2,044,584	3,780,465
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	230,921	230,921	230,921	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	230,921	230,921	230,921	-
Net Change in Fund Balances	(1,178,810)	(1,504,960)	2,275,505	3,780,465
FUND BALANCE AT BEGINNING OF YEAR	11,953,324	11,953,324	11,953,324	-
FUND BALANCE AT END OF YEAR	\$10,774,514	\$10,448,364	\$14,228,829	\$3,780,465

# SOUTH FLORIDA WATER MANAGEMENT DISTRICT

## SPECIAL REVENUE FUND INDIAN RIVER LAGOON RESTORATION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Intergovernmental	\$163,000	\$163,000	\$199,432	\$36,432
Interest	16,283	16,283	28,073	11,790
Total Revenues	179,283	179,283	227,505	48,222
<u>EXPENDITURES</u>				
<u>Water Resource Management</u>				
Watershed Management	198,962	198,962	131,605	67,357
Service Centers	450,718	398,718	79,053	319,665
Total Water Resource Management	649,680	597,680	210,658	387,022
<u>Corporate Resources</u>				
Finance and Administration	4,000	4,000	-	4,000
Total Corporate Resources	4,000	4,000	-	4,000
Total Expenditures	653,680	601,680	210,658	391,022
Net Change in Fund Balances	(474,397)	(422,397)	16,847	439,244
FUND BALANCE AT BEGINNING OF YEAR	423,134	423,134	423,134	-
FUND BALANCE AT END OF YEAR	<u>(\$51,263)</u>	<u>\$737</u>	<u>\$439,981</u>	<u>\$439,244</u>

# SOUTH FLORIDA WATER MANAGEMENT DISTRICT

## SPECIAL REVENUE FUND

### EXTERNAL GRANTS

#### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

#### BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<b><u>REVENUES</u></b>				
Intergovernmental	\$2,285,675	\$3,295,675	\$1,651,966	(\$1,643,709)
Interest	16,283	16,283	38	(16,245)
Other	-	-	1,568	1,568
Total Revenues	2,301,958	3,311,958	1,653,572	(1,658,386)
<b><u>EXPENDITURES</u></b>				
<b><u>Everglades Restoration</u></b>				
Everglades Restoration Staff	1,250,000	710,076	558,270	151,806
Total Everglades Restoration	1,250,000	710,076	558,270	151,806
<b><u>Water Resource Management</u></b>				
Watershed Management	795,690	852,690	308,248	544,442
Service Centers	1,042,943	1,042,943	572,346	470,597
Total Water Resource Management	1,838,633	1,895,633	880,594	1,015,039
<b><u>Water Resource Operations</u></b>				
Technical Services	5,050	5,050	3,150	1,900
Vegetation and Land Stewardship	316,050	316,050	59,996	256,054
Total Water Resource Operations	321,100	321,100	63,146	257,954
<b><u>Corporate Resources</u></b>				
Environmental Monitoring and Assessment	549,319	592,243	305,586	286,657
Total Corporate Resources	549,319	592,243	305,586	286,657
Total Expenditures	3,959,052	3,519,052	1,807,596	1,711,456
Revenues In Excess of (Less Than) Expenditures	(1,657,094)	(207,094)	(154,024)	53,070
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(1,657,094)	(207,094)	(154,024)	53,070
FUND BALANCE AT BEGINNING OF YEAR	217,004	217,004	217,004	-
FUND BALANCE AT END OF YEAR	(\$1,440,090)	\$9,910	\$62,980	\$53,070

# SOUTH FLORIDA WATER MANAGEMENT DISTRICT

## SPECIAL REVENUE FUND ALTERNATIVE WATER SUPPLY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Interest	\$168,754	\$168,754	\$263,966	\$95,212
Total Revenues	168,754	168,754	263,966	95,212
<u>EXPENDITURES</u>				
<u>General Government</u>				
Big Cypress Basin	600,000	600,000	-	600,000
Total General Government	600,000	600,000	-	600,000
<u>Water Resource Management</u>				
Service Centers	5,190,635	5,030,635	2,020,874	3,009,761
Total Water Resource Management	5,190,635	5,030,635	2,020,874	3,009,761
Total Expenditures	5,790,635	5,630,635	2,020,874	3,609,761
Revenues In Excess of (Less Than) Expenditures	(5,621,881)	(5,461,881)	(1,756,908)	3,704,973
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers In	-	600,000	600,000	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	600,000	600,000	-
Net Change in Fund Balances	(5,621,881)	(4,861,881)	(1,156,908)	3,704,973
FUND BALANCE AT BEGINNING OF YEAR	4,861,918	4,861,918	4,861,918	-
FUND BALANCE AT END OF YEAR	(\$759,963)	\$37	\$3,705,010	\$3,704,973



# SOUTH FLORIDA WATER MANAGEMENT DISTRICT

## SPECIAL REVENUE FUND STORMWATER TREATMENT AREAS - OPERATIONS & MAINTENANCE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<b><u>REVENUES</u></b>				
Interest	\$14,803	\$14,803	\$27,629	\$12,826
Other	-	-	987	987
Total Revenues	14,803	14,803	28,616	13,813
<b><u>EXPENDITURES</u></b>				
<b><u>Water Resource Operations</u></b>				
Technical Services	20,435	21,548	7,129	14,419
North Field Operations	37,601	37,601	493	37,108
Central Field Operations	2,245,250	2,235,250	1,688,594	546,656
South Field Operations	856,261	865,148	25,629	839,519
Operations Controls	6,649	6,649	-	6,649
Vegetation and Land Stewardship	337,977	337,977	297,620	40,357
Total Water Resource Operations	3,504,173	3,504,173	2,019,465	1,484,708
Total Expenditures	3,504,173	3,504,173	2,019,465	1,484,708
Revenues In Excess of (Less Than) Expenditures	(3,489,370)	(3,489,370)	(1,990,849)	1,498,521
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	2,192,634	2,192,634	2,192,634	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	2,192,634	2,192,634	2,192,634	-
Net Change in Fund Balances	(1,296,736)	(1,296,736)	201,785	1,498,521
FUND BALANCE AT BEGINNING OF YEAR	1,296,736	1,296,736	1,296,736	-
FUND BALANCE AT END OF YEAR	\$ -	\$ -	\$1,498,521	\$1,498,521

## SOUTH FLORIDA WATER MANAGEMENT DISTRICT

SPECIAL REVENUE FUND  
 EVERGLADES RESTORATION  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Intergovernmental	\$ -	\$ -	\$34,491	\$34,491
Interest	-	-	111,510	111,510
Other	-	-	570	570
Total Revenues	-	-	146,571	146,571
<u>EXPENDITURES</u>				
<u>Everglades Restoration</u>				
Everglades Restoration Staff	6,896,652	6,451,652	3,034,412	3,417,240
Everglades Construction Project	-	400,000	384,554	15,446
Total Everglades Restoration	6,896,652	6,851,652	3,418,966	3,432,686
<u>Water Resource Management</u>				
Environmental Resource Regulation	2,247,425	2,159,425	1,634,833	524,592
Water Supply	69,935	39,935	36,259	3,676
Watershed Management	5,298,356	5,317,963	3,299,160	2,018,803
Engineering and Construction	-	175,393	-	175,393
Service Centers	89,789	89,789	81,875	7,914
Total Water Resource Management	7,705,505	7,782,505	5,052,127	2,730,378
<u>Water Resource Operations</u>				
Water Resource Operations Staff	9,350	9,350	166	9,184
Technical Services	1,874,446	1,666,446	580,198	1,086,248
Central Field Operations	267,302	292,302	72,321	219,981
South Field Operations	7,000	7,000	-	7,000
Operations Controls	9,564	9,564	249	9,315
Vegetation and Land Stewardship	291,000	291,000	234,969	56,031
Total Water Resource Operations	2,458,662	2,275,662	887,903	1,387,759
<u>Corporate Resources</u>				
Corporate Resources Staff	490,768	541,768	424,248	117,520
Finance and Administration	65,740	15,740	903	14,837
Information Technology	4,950	4,950	4,950	-
Environmental Monitoring and Assessment	5,307,856	4,877,856	3,062,486	1,815,370
Total Corporate Resources	5,869,314	5,440,314	3,492,587	1,947,727
Total Expenditures	22,930,133	22,350,133	12,851,583	9,498,550
Revenues In Excess of (Less Than) Expenditures	(22,930,133)	(22,350,133)	(12,705,012)	(9,351,979)

## SOUTH FLORIDA WATER MANAGEMENT DISTRICT

SPECIAL REVENUE FUND  
 EVERGLADES RESTORATION  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>BUDGET</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	15,851,386	15,851,386	12,341,543	(3,509,843)
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>15,851,386</u>	<u>15,851,386</u>	<u>12,341,543</u>	<u>(3,509,843)</u>
Net Change in Fund Balances	(7,078,747)	(6,498,747)	(363,469)	6,135,278
FUND BALANCE AT BEGINNING OF YEAR	<u>6,937,017</u>	<u>6,937,017</u>	<u>6,937,017</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u><u>(\$141,730)</u></u>	<u><u>\$438,270</u></u>	<u><u>\$6,573,548</u></u>	<u><u>\$6,135,278</u></u>

# SOUTH FLORIDA WATER MANAGEMENT DISTRICT

## SPECIAL REVENUE FUND

### LAKE BELT MITIGATION

#### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

#### BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Intergovernmental	\$2,000,000	\$2,000,000	\$2,221,934	\$221,934
Interest	25,165	25,165	173,160	147,995
Total Revenues	<u>2,025,165</u>	<u>2,025,165</u>	<u>2,395,094</u>	<u>369,929</u>
<u>EXPENDITURES</u>				
<u>Contingency</u>				
Managerial Reserve	<u>2,025,165</u>	<u>2,025,165</u>	<u>-</u>	<u>2,025,165</u>
Total Expenditures	<u>2,025,165</u>	<u>2,025,165</u>	<u>-</u>	<u>2,025,165</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>2,395,094</u>	<u>2,395,094</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>1,826,638</u>	<u>1,826,638</u>	<u>1,826,638</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u><u>\$1,826,638</u></u>	<u><u>\$1,826,638</u></u>	<u><u>\$4,221,732</u></u>	<u><u>\$2,395,094</u></u>

# SOUTH FLORIDA WATER MANAGEMENT DISTRICT

## SPECIAL REVENUE FUND EVERGLADES LICENSE PLATE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Intergovernmental	\$104,000	\$104,000	\$161,111	\$57,111
Interest	-	-	5,435	5,435
Total Revenues	104,000	104,000	166,546	62,546
<u>EXPENDITURES</u>				
<u>Everglades Restoration</u>				
Everglades Restoration Staff	124,870	124,870	39,601	85,269
Total Everglades Restoration	124,870	124,870	39,601	85,269
<u>Corporate Resources</u>				
Finance and Administration	4,000	4,000	-	4,000
Total Corporate Resources	4,000	4,000	-	4,000
Total Expenditures	128,870	128,870	39,601	4,000
Net Change in Fund Balances	(24,870)	(24,870)	126,945	151,815
FUND BALANCE AT BEGINNING OF YEAR	46,385	46,385	46,385	-
FUND BALANCE AT END OF YEAR	<u>\$21,515</u>	<u>\$21,515</u>	<u>\$173,330</u>	<u>\$151,815</u>

# SOUTH FLORIDA WATER MANAGEMENT DISTRICT

## CAPITAL PROJECTS FUND DISTRICT

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Interest	\$105,101	\$105,101	\$398,566	\$293,465
Other	-	-	844	844
Total Revenues	105,101	105,101	399,410	294,309
<u>EXPENDITURES</u>				
<u>Water Resource Management</u>				
Engineering and Construction	1,763,166	3,473,305	3,444,667	28,638
Total Water Resource Management	1,763,166	3,473,305	3,444,667	28,638
<u>Water Resource Operations</u>				
Central Field Operations	-	229,861	-	229,861
Total Water Resource Operations	-	229,861	-	229,861
<u>Corporate Resources</u>				
Corporate Resources Staff	15,000	15,000	13,944	1,056
Finance and Administration	75,944	75,944	63,571	12,373
Information Technology	712,701	566,701	83,272	483,429
Total Corporate Resources	803,645	657,645	160,787	496,858
<u>Capital Outlay</u>	7,455,860	22,587,320	8,721,513	13,865,807
<u>Contingency</u>				
Managerial Reserve	7,800,000	6,000	-	6,000
Total Expenditures	17,822,671	26,954,131	12,326,967	14,391,303
Revenues In Excess of (Less Than) Expenditures	(17,717,570)	(26,849,030)	(11,927,557)	14,685,612
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers In	3,936,455	3,936,455	3,074,488	(861,967)
Transfers Out	-	-	-	-
Proceeds of Bank Loan	9,800,000	9,800,000	-	(9,800,000)
Total Other Financing Sources (Uses)	13,736,455	13,736,455	3,074,488	(10,661,967)
Net Change in Fund Balances	(3,981,115)	(13,112,575)	(8,853,069)	4,259,506
FUND BALANCE AT BEGINNING OF YEAR	13,981,104	13,981,104	13,981,104	-
FUND BALANCE AT END OF YEAR	\$9,999,989	\$868,529	\$5,128,035	\$4,259,506

# SOUTH FLORIDA WATER MANAGEMENT DISTRICT

## CAPITAL PROJECTS FUND OKEECHOBEE BASIN CP SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Intergovernmental	\$208,722	\$208,722	\$76,646	(\$132,076)
Interest	-	-	146,720	146,720
Other	-	-	3,212	3,212
Total Revenues	208,722	208,722	226,578	17,856
<u>EXPENDITURES</u>				
<u>Water Resource Management</u>				
Engineering and Construction	-	199,000	-	199,000
Total Water Resource Management	-	199,000	-	199,000
<u>Water Resource Operations</u>				
Central Field Operations	-	304,548	304,548	-
Total Water Resource Operations	-	304,548	304,548	-
<u>Corporate Resources</u>				
Finance and Administration	1,000	1,000	1,019	(19)
Total Corporate Resources	1,000	1,000	1,019	(19)
<u>Capital Outlay</u>	10,048,277	9,544,679	4,949,500	4,595,179
Total Expenditures	10,049,277	10,049,227	5,255,067	4,794,160
Revenues In Excess of (Less Than) Expenditures	(9,840,555)	(9,840,505)	(5,028,489)	4,812,016
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers In	6,010,014	6,010,014	5,139,728	(870,286)
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	6,010,014	6,010,014	5,139,728	(870,286)
Net Change in Fund Balances	(3,830,541)	(3,830,491)	111,239	3,941,730
FUND BALANCE AT BEGINNING OF YEAR	3,830,537	3,830,537	3,830,537	-
FUND BALANCE AT END OF YEAR	(\$4)	\$46	\$3,941,776	\$3,941,730

# SOUTH FLORIDA WATER MANAGEMENT DISTRICT

## CAPITAL PROJECTS FUND BIG CYPRESS BASIN CP SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Intergovernmental	\$ -	\$ -	\$198,000	\$198,000
Interest	223,525	223,525	407,537	184,012
Total Revenues	223,525	223,525	605,537	382,012
<u>EXPENDITURES</u>				
<u>General Government</u>				
Big Cypress Basin	1,051,626	1,051,626	109,495	942,131
Total General Government	1,051,626	1,051,626	109,495	942,131
<u>Water Resource Management</u>				
Engineering and Construction	453,000	453,000	230,000	223,000
Total Water Resource Management	453,000	453,000	230,000	223,000
<u>Capital Outlay</u>	8,078,434	8,078,434	283,380	7,795,054
<u>Contingency</u>				
Managerial Reserve	368,460	368,460	-	368,460
Total Expenditures	9,951,520	9,951,520	622,875	9,328,645
Revenues In Excess of (Less Than) Expenditures	(9,727,995)	(9,727,995)	(17,338)	9,710,657
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers In	5,919,858	5,919,858	-	(5,919,858)
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	5,919,858	5,919,858	-	(5,919,858)
Net Change in Fund Balances	(3,808,137)	(3,808,137)	(17,338)	3,790,799
FUND BALANCE AT BEGINNING OF YEAR	7,808,136	7,808,136	7,808,136	-
FUND BALANCE AT END OF YEAR	<u>\$3,999,999</u>	<u>\$3,999,999</u>	<u>\$7,790,798</u>	<u>\$3,790,799</u>



## SOUTH FLORIDA WATER MANAGEMENT DISTRICT

## CAPITAL PROJECTS FUND

## SAVE OUR RIVERS CP

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

## BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Intergovernmental	\$23,631,250	\$65,711,102	\$23,868,224	(\$41,842,878)
Interest	686,330	686,330	111,337	(574,993)
Sale of District Property	-	-	4,339,794	4,339,794
Leases	655,171	655,171	823,644	168,473
Other	-	-	94,207	94,207
Total Revenues	24,972,751	67,052,603	29,237,206	(37,815,397)
<u>EXPENDITURES</u>				
<u>General Government</u>				
Counsel	672,072	672,072	253,284	418,788
Total General Government	672,072	672,072	253,284	418,788
<u>Water Resource Management</u>				
Watershed Management	9,760,000	9,760,000	472,760	9,287,240
Engineering and Construction	4,267,190	4,267,190	2,195,289	2,071,901
Total Water Resource Management	14,027,190	14,027,190	2,668,049	11,359,141
<u>Corporate Resources</u>				
Information Technology	48,625	48,625	48,625	-
Total Corporate Resources	48,625	48,625	48,625	-
<u>Capital Outlay</u>	60,801,387	102,881,239	38,368,598	64,512,641
<u>Debt Service</u>				
Bond Principal Retirement	3,985,000	3,985,000	3,985,000	-
Bond Interest	3,861,825	3,861,825	3,861,824	1
Total Debt Service	7,846,825	7,846,825	7,846,824	1
Total Expenditures	83,396,099	125,475,951	49,185,380	76,290,571
Revenues In Excess of (Less Than) Expenditures	(58,423,348)	(58,423,348)	(19,948,174)	38,475,174

Continued

## SOUTH FLORIDA WATER MANAGEMENT DISTRICT

CAPITAL PROJECTS FUND  
 SAVE OUR RIVERS CP  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	(884,625)	(1,113,625)	(1,113,625)	-
Total Other Financing Sources (Uses)	(884,625)	(1,113,625)	(1,113,625)	-
Net Change in Fund Balances	(59,307,973)	(59,536,973)	(21,061,799)	38,475,174
FUND BALANCE AT BEGINNING OF YEAR, AS RESTATED	40,307,478	40,307,478	40,307,478	-
FUND BALANCE AT END OF YEAR	<u>(\$19,000,495)</u>	<u>(\$19,229,495)</u>	<u>\$19,245,679</u>	<u>\$38,475,174</u>

## SOUTH FLORIDA WATER MANAGEMENT DISTRICT

CAPITAL PROJECTS FUND  
EVERGLADES TRUST FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Ad Valorem Property Taxes	\$32,310,639	\$32,310,639	\$32,754,230	\$443,591
Agricultural Privilege Taxes	12,621,394	12,621,394	12,728,614	107,220
Intergovernmental	2,000,000	2,000,000	10,293,334	8,293,334
Interest	1,000,000	1,000,000	2,350,199	1,350,199
Sale of District Property	-	-	257,500	257,500
Leases	12,000	12,000	498,246	486,246
Other	-	-	169,005	169,005
Total Revenues	47,944,033	47,944,033	59,051,128	11,107,095
<u>EXPENDITURES</u>				
<u>General Government</u>				
Counsel	237,855	287,855	88,453	199,402
Tax Collector and Property Appraiser Fees	771,685	771,685	817,917	(46,232)
Total General Government	1,009,540	1,059,540	906,370	153,170
<u>Everglades Restoration</u>				
Everglades Restoration Staff	16,266,287	16,920,228	22,520,164	(5,599,936)
Program Controls	-	105,000	92,832	12,168
Land Acquisition	-	19,000	3,835	15,165
Everglades Construction Project	-	255,000	224,481	30,519
Total Everglades Restoration	16,266,287	17,299,228	22,841,312	(5,542,084)
<u>Water Resource Management</u>				
Environmental Resource Regulation	18,556	18,556	1,546	17,010
Watershed Management	2,700	2,700	2,700	-
Engineering and Construction	799,910	1,291,541	695,584	595,957
Total Water Resource Management	821,166	1,312,797	699,830	612,967
<u>Water Resource Operations</u>				
Technical Services	73,997	73,997	11,532	62,465
Central Field Operations	13,221	13,221	3,710	9,511
Total Water Resource Operations	87,218	87,218	15,242	71,976

Continued

SOUTH FLORIDA WATER MANAGEMENT DISTRICT  
 CAPITAL PROJECTS FUND  
 EVERGLADES TRUST FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<u>Corporate Resources</u>				
Corporate Resources Staff	33,200	33,200	18,602	14,598
Finance and Administration	106,676	114,176	101,465	12,711
Information Technology	23,435	23,435	-	23,435
Procurement	113,318	113,318	112,024	1,294
Total Corporate Resources	276,629	284,129	232,091	52,038
<u>Capital Outlay</u>	35,088,168	34,585,684	19,353,653	15,232,031
<u>Contingency</u>				
Managerial Reserve	1,630,958	2,027,141	-	2,027,141
Total Expenditures	55,179,966	56,655,737	44,048,498	12,607,239
Revenues In Excess of (Less Than) Expenditures	(7,235,933)	(8,711,704)	15,002,630	23,714,334
OTHER FINANCING SOURCES (USES)				
Transfers In	-	66,091	66,091	-
Transfers Out	(3,192,634)	(3,192,634)	(3,192,634)	-
Total Other Financing Sources (Uses)	(3,192,634)	(3,126,543)	(3,126,543)	-
Net Change in Fund Balances	(10,428,567)	(11,838,247)	11,876,087	23,714,334
FUND BALANCE AT BEGINNING OF YEAR	15,837,980	15,837,980	15,837,980	-
FUND BALANCE AT END OF YEAR	\$5,409,413	\$3,999,733	\$27,714,067	\$23,714,334

# SOUTH FLORIDA WATER MANAGEMENT DISTRICT

## CAPITAL PROJECTS FUND FEDERAL EMERGENCY MANAGEMENT AGENCY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Intergovernmental	\$2,991,465	\$5,284,066	\$2,222,461	(\$3,061,605)
Interest	53,291	53,291	81,149	27,858
Total Revenues	3,044,756	5,337,357	2,303,610	(3,033,747)
<u>EXPENDITURES</u>				
<u>General Government</u>				
Executive Office	9,365	9,365	-	9,365
Total General Government	9,365	9,365	-	9,365
<u>Water Resource Operations</u>				
Water Resources Operations Staff	91,193	45,193	40,255	4,938
Total Water Resource Operations	91,193	45,193	40,255	4,938
<u>Corporate Resources</u>				
Information Technology	152,030	152,030	58,660	93,370
Total Corporate Resources	152,030	152,030	58,660	93,370
<u>Capital Outlay</u>	4,327,849	5,980,926	3,076,495	2,904,431
<u>Contingency</u>				
Managerial Reserve	261,578	89,607	-	89,607
Total Expenditures	4,842,015	6,277,121	3,175,410	3,101,711
Revenues In Excess of (Less Than) Expenditures	(1,797,259)	(939,764)	(871,800)	67,964
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers In	-	-	-	-
Transfers Out	-	(905,987)	(905,987)	-
Total Other Financing Sources (Uses)	-	(905,987)	(905,987)	-
Net Change in Fund Balances	(1,797,259)	(1,845,751)	(1,777,787)	67,964
FUND BALANCE AT BEGINNING OF YEAR	1,944,188	1,944,188	1,944,188	-
FUND BALANCE AT END OF YEAR	\$146,929	\$98,437	\$166,401	\$67,964

# SOUTH FLORIDA WATER MANAGEMENT DISTRICT

## CAPITAL PROJECTS FUND

### FLORIDA BAY

#### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

#### BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Intergovernmental	\$412,872	\$412,872	\$523,529	\$110,657
Interest	301,981	301,981	232,583	(69,398)
Total Revenues	714,853	714,853	756,112	41,259
<u>EXPENDITURES</u>				
<u>Everglades Restoration</u>				
Everglades Restoration Staff	13,011	13,011	213	12,798
Total Everglades Restoration	13,011	13,011	213	12,798
<u>Water Resource Management</u>				
Environmental Resource Regulation	100,000	100,000	7,457	92,543
Water Supply	210	210	-	210
Watershed Management	1,349,616	1,349,616	340,462	1,009,154
Engineering and Construction	305,860	305,860	101,559	204,301
Service Centers	1,126,736	1,126,736	838,488	288,248
Total Water Resource Management	2,882,422	2,882,422	1,287,966	1,594,456
<u>Water Resource Operations</u>				
Technical Services	133,353	133,353	133,353	-
South Field Operations	1,229	1,229	1,229	-
Total Water Resource Operations	134,582	134,582	134,582	-
<u>Capital Outlay</u>	723,065	723,065	457,640	265,425
Total Expenditures	3,753,080	3,753,080	1,880,401	1,872,679
Revenues In Excess of (Less Than) Expenditures	(3,038,227)	(3,038,227)	(1,124,289)	1,913,938
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers In	1,000,000	1,000,000	1,000,000	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	1,000,000	1,000,000	1,000,000	-
Net Change in Fund Balances	(2,038,227)	(2,038,227)	(124,289)	1,913,938
FUND BALANCE AT BEGINNING OF YEAR	3,980,094	3,980,094	3,980,094	-
FUND BALANCE AT END OF YEAR	<u>\$1,941,867</u>	<u>\$1,941,867</u>	<u>\$3,855,805</u>	<u>\$1,913,938</u>

## SOUTH FLORIDA WATER MANAGEMENT DISTRICT

CAPITAL PROJECTS FUND  
 CRITICAL RESTORATION PROJECTS  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Intergovernmental	\$ -	\$ -	\$3,653,322	\$3,653,322
Interest	740,150	740,150	1,535,787	795,637
Total Revenues	740,150	740,150	5,189,109	4,448,959
<u>EXPENDITURES</u>				
<u>General Government</u>				
Big Cypress Basin	35,000	35,000	-	35,000
Total General Government	35,000	35,000	-	35,000
<u>Everglades Restoration</u>				
Land Acquisition	-	20,000	18,389	1,611
Total Everglades Restoration	-	20,000	18,389	1,611
<u>Water Resource Management</u>				
Water Supply	3,735,536	3,735,536	5,270,465	(1,534,929)
Watershed Management	482,145	482,145	64,628	417,517
Engineering and Construction	219,912	269,912	173,176	96,736
Service Centers	1,151,223	1,028,123	305,779	722,344
Total Water Resource Management	5,588,816	5,515,716	5,814,048	(298,332)
<u>Water Resource Operations</u>				
Technical Services	37,423	37,423	312	37,111
Total Water Resource Operations	37,423	37,423	312	37,111
<u>Corporate Resources</u>				
Finance and Administration	26,006	26,006	-	26,006
Information Technology	20,000	20,000	-	20,000
Environmental Monitoring and Assessment	78,475	78,475	-	78,475
Total Corporate Resources	124,481	124,481	-	124,481
<u>Capital Outlay</u>	290	53,390	221	53,169
Total Expenditures	5,786,010	5,786,010	5,832,970	(46,960)
Revenues In Excess of (Less Than) Expenditures	(5,045,860)	(5,045,860)	(643,861)	4,401,999

Continued

## SOUTH FLORIDA WATER MANAGEMENT DISTRICT

CAPITAL PROJECTS FUND  
 CRITICAL RESTORATION PROJECTS  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	(2,557,331)	(2,557,331)	(2,557,331)	-
Total Other Financing Sources (Uses)	(2,557,331)	(2,557,331)	(2,557,331)	-
Net Change in Fund Balances	(7,603,191)	(7,603,191)	(3,201,192)	4,401,999
FUND BALANCE AT BEGINNING OF YEAR	24,215,741	24,215,741	24,215,741	-
FUND BALANCE AT END OF YEAR	<u>\$16,612,550</u>	<u>\$16,612,550</u>	<u>\$21,014,549</u>	<u>\$4,401,999</u>



## SOUTH FLORIDA WATER MANAGEMENT DISTRICT

CAPITAL PROJECTS FUND  
 COMPREHENSIVE EVERGLADES RESTORATION PLAN  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Intergovernmental	\$ -	\$ -	\$3,169,465	\$3,169,465
Interest	-	-	828,229	828,229
Sale of Surplus Property	-	-	71,324	71,324
Other	-	-	1,211	1,211
Total Revenues	-	-	4,070,229	4,070,229
<u>EXPENDITURES</u>				
<u>General Government</u>				
Counsel	41,814	592	-	592
Total General Government	41,814	592	-	592
<u>Government and External Affairs</u>				
Total Government and External Affairs	-	11,222	-	11,222
<u>Everglades Restoration</u>				
Everglades Restoration Staff	160,000	250,000	366,755	(116,755)
Program Controls	-	165,000	236,006	(71,006)
Land Acquisition	-	165,000	261,598	(96,598)
Restoration Program	-	675,000	966,311	(291,311)
Everglades Construction Project	-	65,000	105,642	(40,642)
RECOVER	-	90,000	127,047	(37,047)
Total Everglades Restoration	160,000	1,410,000	2,063,359	(653,359)
<u>Water Resource Management</u>				
Environmental Resource Regulation	26,539	26,539	-	26,539
Water Supply	10,967,922	9,172,319	8,764,040	408,279
Watershed Management	5,837,621	8,547,621	6,008,411	2,539,210
Engineering and Construction	3,127,968	1,622,968	354,705	1,268,263
Service Centers	677,827	1,584,827	1,824,239	(239,412)
Total Water Resource Management	20,637,877	20,954,274	16,951,395	4,002,879
<u>Water Resource Operations</u>				
Technical Services	708,179	638,179	5,925	632,254
Operations Controls	9,545	9,545	332	9,213
Total Water Resource Operations	717,724	647,724	6,257	641,467

## SOUTH FLORIDA WATER MANAGEMENT DISTRICT

CAPITAL PROJECTS FUND  
 COMPREHENSIVE EVERGLADES RESTORATION PLAN  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<u>Corporate Resources</u>				
Finance and Administration	34,673	54,673	-	54,673
Information Technology	186,373	186,373	48,804	137,569
Environmental Monitoring and Assessment	234,075	274,075	-	274,075
Human Resources	70,000	70,000	-	70,000
Total Corporate Resources	525,121	585,121	48,804	536,317
<u>Capital Outlay</u>	4,799,587	5,067,587	1,142,031	3,925,556
<u>Contingency</u>				
Managerial Reserve	17,171,416	12,002,019	-	12,002,019
Total Expenditures	44,053,539	40,678,539	20,211,846	20,466,693
Revenues In Excess of (Less Than) Expenditures	(44,053,539)	(40,678,539)	(16,141,617)	24,536,922
OTHER FINANCING SOURCES (USES)				
Transfers In	42,931,906	39,556,906	39,556,906	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	42,931,906	39,556,906	39,556,906	-
Net Change in Fund Balances	(1,121,633)	(1,121,633)	23,415,289	24,536,922
FUND BALANCE AT BEGINNING OF YEAR	10,739,759	10,739,759	10,739,759	-
FUND BALANCE AT END OF YEAR	<u>\$9,618,126</u>	<u>\$9,618,126</u>	<u>\$34,155,048</u>	<u>\$24,536,922</u>

# SOUTH FLORIDA WATER MANAGEMENT DISTRICT

## CAPITAL PROJECTS FUND FEDERAL LAND ACQUISITIONS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Intergovernmental	\$37,161,963	\$75,536,963	\$37,106,515	(\$38,430,448)
Interest	222,045	222,045	372,215	150,170
Leases	-	-	25,058	25,058
Other	-	-	4,817	4,817
Total Revenues	<u>37,384,008</u>	<u>75,759,008</u>	<u>37,508,605</u>	<u>(38,250,403)</u>
<u>EXPENDITURES</u>				
<u>General Government</u>				
Counsel	<u>495,000</u>	<u>495,000</u>	<u>6,853</u>	<u>488,147</u>
Total General Government	<u>495,000</u>	<u>495,000</u>	<u>6,853</u>	<u>488,147</u>
<u>Water Resource Management</u>				
Engineering and Construction	<u>2,154,576</u>	<u>2,154,576</u>	<u>625,072</u>	<u>1,529,504</u>
Total Water Resource Management	<u>2,154,576</u>	<u>2,154,576</u>	<u>625,072</u>	<u>1,529,504</u>
<u>Capital Outlay</u>	<u>75,627,175</u>	<u>78,002,175</u>	<u>36,277,093</u>	<u>41,725,082</u>
Total Expenditures	<u>78,276,751</u>	<u>80,651,751</u>	<u>36,909,018</u>	<u>43,254,586</u>
Revenues In Excess of (Less Than) Expenditures	<u>(40,892,743)</u>	<u>(4,892,743)</u>	<u>599,587</u>	<u>5,004,183</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(40,892,743)	(4,892,743)	599,587	5,492,330
FUND BALANCE AT BEGINNING OF YEAR	<u>5,215,409</u>	<u>5,215,409</u>	<u>5,215,409</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u><u>(\$35,677,334)</u></u>	<u><u>\$322,666</u></u>	<u><u>\$5,814,996</u></u>	<u><u>\$5,492,330</u></u>

# SOUTH FLORIDA WATER MANAGEMENT DISTRICT

## CAPITAL PROJECTS FUND SAVE OUR EVERGLADES SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Intergovernmental	\$35,000,000	\$51,600,000	\$398,433	(\$51,201,567)
Interest	-	-	3,003	3,003
Total Revenues	35,000,000	51,600,000	401,436	(51,198,564)
<u>EXPENDITURES</u>				
<u>Water Resource Management</u>				
Engineering and Construction	-	1,328,000	285,089	1,042,911
Total Water Resource Management	-	1,328,000	285,089	1,042,911
<u>Capital Outlay</u>	-	15,272,000	390,000	14,882,000
<u>Contingency</u>				
Managerial Reserve	35,000,000	35,000,000	-	35,000,000
Total Expenditures	35,000,000	51,600,000	675,089	50,924,911
Revenues In Excess of (Less Than) Expenditures	-	-	(273,653)	(273,653)
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	(273,653)	(273,653)
FUND BALANCE AT BEGINNING OF YEAR	-	-	-	-
FUND BALANCE AT END OF YEAR	\$ -	\$ -	(\$273,653)	(\$273,653)

# SOUTH FLORIDA WATER MANAGEMENT DISTRICT

## PERMANENT FUND WETLANDS MITIGATION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2001

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Interest	\$ -	\$ -	\$289,603	\$289,603
Licenses, Permits and Fees	230,921	230,921	675,660	444,739
Total Revenues	230,921	230,921	965,263	734,342
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers In	-	-	-	-
Transfers Out	(230,921)	(230,921)	(230,921)	-
Total Other Financing Sources (Uses)	(230,921)	(230,921)	(230,921)	-
Net Change in Fund Balances	-	-	734,342	734,342
FUND BALANCE AT BEGINNING OF YEAR	4,487,615	4,487,615	4,487,615	-
FUND BALANCE AT END OF YEAR	<u>\$4,487,615</u>	<u>\$4,487,615</u>	<u>\$5,221,957</u>	<u>\$734,342</u>